

Instructions:

A Corrective Action Plan should clearly describe measures that have been taken or will be taken to effectively resolve each audit finding. These Corrective Action Plans will be published in the *Single Audit Report* for the State of Georgia, so great care should be taken in their preparation. To assist in this preparation, the following instructions and guidelines have been developed. Each Corrective Action Plan will be reviewed by both the Department of Audits and Accounts and the State Accounting Office for adequacy. Should a plan fail to comply with these guidelines, notification of appropriate revisions will be communicated. Our system has a maximum capacity of 4,000 characters so we ask that you keep your response within those constraints.

Findings Requiring a Corrective Action Plan

Corrective action plans are required for those findings disclosed in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS that have been assigned a Finding control Number in the format of FS-XXX-11-XX or FA-XXX-11-XX.

REQUIRED ELEMENTS:	
** Corrective Action Plans without the required elements will be <i>rejected</i>. **	
Certain elements are requirements for each corrective action plan related to an audit finding.	
Reference to Finding Control Number	Each plan should be referenced to the Finding Control Number assigned to that audit finding.
Statement of Concurrence or non concurrence	Each organizational unit should provide a statement of concurrence or non concurrence with the findings and recommendations. If your organization does not agree with a finding, specific information should be provided by your organization to support its position.
Corrective Action	The plan should provide pertinent comments on the detailed action taken or planned to correct the deficiencies in the audit findings, or a statement, as appropriate, which describes the reason(s) that corrective action is unnecessary. For planned actions, specific deliverables and projected completion dates should be included.
Contact Person	Officials responsible for completing the proposed actions should also be identified. Please indicate the name, title, telephone number, fax number, and e-mail address of the responsible official.

Other Elements of a Corrective Action Plan

Other elements of a corrective action plan may be necessary depending on the circumstances:

If a finding appears as both a financial statement finding, and a federal awards finding, you need only to respond to the federal awards finding and reference the financial statement referring to it.

- If your organization believes a questioned cost is an allowable cost, a statement providing reasons for that position should be included.
- If the cost is questioned because your organization failed to provide the auditors with documentation supporting the allowability of questioned costs, and the documentation subsequently becomes available, describe how the records document the allowability of the costs.
- If your organization determines that the questioned costs are unallowable or that the charges cannot be supported, a statement to that effect should be provided.
- If your organization has documents, correspondence or other supporting documentation on file which is pertinent to your organization's response, make specific reference to such items in the response.

THINGS NOT TO INCLUDE IN CORRECTIVE ACTION PLANS - (Certain items should not be included in your plan.)

No Excuses	Excuses or reasons why the finding occurred should not be included in your response, except as it is necessary to facilitate an adequate explanation of planned corrective action.
No attachments	Do not include any referenced material as an "Attachment" to the response. Due to the volume of the <i>Single Audit Report</i> , only your organization's response will be incorporated into the report.